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Before the
Federal Communications Commission
 Washington, D.C. 20554

FEDERAL COMMUNICATIONS COMMISSION
 OFFICE OF THE SECRETARY

In the Matter of)	
)	
Phase 2 of the Comprehensive Review of)	CC Docket No. 00-199
The Accounting Requirements and ARMIS)	
Reporting Requirements for Incumbent Local)	
Exchange Carriers)	

**COMMENTS
 OF THE
UNITED STATES TELECOM ASSOCIATION**

While taking a beneficial step forward by aggregating some of the existing Class B accounts and recommending a number of Class B accounts for the Class A carriers in its most recent Public Notice,¹ regrettably the Public Notice also takes a step backward by adding new accounts and, in several instances, actually increasing the administrative burdens of the current Part 32 rules. USTA urges the Commission to adopt the Class B accounts proposed in the Public Notice, without the new accounts, for all incumbent LECs in Phase 2 as previously recommended by USTA and to set a firm date by which the transition to deregulation will be completed.² Incumbent LECs should be permitted to structure and manage their business in the manner they determine is best suited to provide their product and service offerings, serve existing customers and attract new ones. The currently prescribed Class A accounts do not further that objective and, in fact, are not used by incumbent LECs to manage their business

¹ Commission Seeks Further Comment in Phase 2 of the Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers, Public Notice, DA 01-1403 (rel. June 8, 2001).

² USTA is the nation's oldest trade association for the local exchange carrier (LEC) industry. USTA represents more than 1,200 telecommunications companies worldwide that provide a full array of voice, data and video services over wireline and wireless networks. Among USTA's members are those incumbent LECs subject to the Commission's accounting and ARMIS reporting requirements thereby subjecting them to needless regulation. USTA previously filed Comments in this docket on Dec. 21, 2000 and Reply Comments on Jan. 30, 2001.

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operations. No other telecommunications providers are required to keep Part 32 books of accounts or to file ARMIS reports.

When the Uniform System of Accounts was adopted in 1986, the Commission sagely observed that the then new accounts “must exist in the new competitive environment, balancing our continuing needs for regulatory information against our desire not to impose unreasonable or unnecessary reporting requirements on telephone companies...The desirability of smaller categories should be carefully balanced by the concern not to impose burdens upon carriers out of proportion to the usefulness of the information provided...The new accounting system should be consistent with the regulatory requirements of the new telecommunications environment.”³ No one disagrees that the competitive environment and the regulatory requirements that existed in 1986 have changed. Surprisingly though, regulators have resisted attempts to simplify and/or eliminate these 1986 requirements to reflect those changes, even though the Commission recently completed a major reform effort to freeze the Part 36 jurisdictional separations process which is based on cost allocations.⁴

The listing of accounts contained in the Public Notice provides a beneficial first step toward streamlining the Class A accounts. In Attachment 1, USTA provides the mapping for the Commission’s proposed accounts and includes several recommendations to clarify the proposed account structure as explained below:

- Account 1406 should be rolled up with accounts 1401, 1402, 1407 and 1408. In the most recent ARMIS filings, only one entity reported results for account 1406.
- The consolidated accounts 5301 and 5302 should be given an expense rather than a contra-revenue classification. This recommendation will bring the accounting classification in line with generally accepted accounting principles (GAAP). The Public Notice proposes that incumbent LECs record uncollectibles in account 5301, which is a contra-revenue account, instead of recognizing under GAAP that it is a

³ Report and Order, CC Docket No. 78-196, FCC 86-221 (rel. May 15, 1986) at para. 7.

⁴ USTA Ex Parte Letter filed Mar. 8, 2001.

debit to an operating expense account. The Public Notice will require incumbent LECs to continue to make an adjusting entry to correctly reflect uncollectibles for external reporting. Consistent with USTA's recommendation, incumbent LECs will keep internal records to identify uncollectibles. The Part 64 process will allocate uncollectible expense combining the allocation for accounts 5301 and 5302 and the Part 36 process will apportion the uncollectible expense the same way account 5300 is apportioned today.

- The account number for Property Held for Future Use should be 6511 and not 6510 as listed in the Public Notice.
- The Class B account number for Long Distance Message Revenue should retain the current account number 5100 instead of the new account number 5105 as proposed in the Public Notice.
- Inconsistencies in the Class A listing relative to the rollup accounts should be eliminated. Where the Public Notice lists a Class A breakdown, the Class B roll up should be required for reporting purposes.
- The Jurisdictional Difference Accounts 1500, 4370 and 7910 should be eliminated. The information needed to make journal entries into these accounts is maintained in a separate state jurisdiction accounting process. This information will continue to be made available as required by the state regulators, often in greater detail than what is recorded in these Part 32 accounts. Jurisdictional difference accounts are not required under GAAP and are not used for Federal ratemaking purposes.

The Public Notice also includes changes to the Central Office Equipment (COE) accounts. The Notice properly combines Accounts 2211, Analog Electronic Switching and 2215 Electro-Mechanical Switching into one Account, 2211 Non-Digital Switching and eliminates the subaccounts for radio systems. USTA supports these changes. However, the Notice adds a new Optical Switching account, subdivides Accounts 2212 and 2213 into circuit and packet and subdivides Account 2232 into Electronic and Optical. The same changes were proposed in the COE Expense accounts. In addition, two subaccounts under Account 2690 Intangibles are proposed. The addition of new accounts and new account breakdowns must be rejected for the following reasons.

First, this proceeding is being conducted pursuant to Section 11 of the Telecommunications Act of 1996. The record before the Commission is clear: the biennial review requires the Commission to eliminate and/or streamline regulation. Section 11 does not provide authority to increase regulation. Second, further breakdowns of switching technology as proposed by the Commission are not meaningful. Circuit switches can carry packetized information and packet switches can carry voice traffic. In fact, a particular call could utilize both in reaching its destination. Thus, requiring subsidiary records of circuit and packet for switching is not necessarily meaningful. Third, anytime existing plant must be reclassified into new subaccounts or new subsidiary records, significant effort must be made to perform the reclassification and to modify affected systems to accept the additional data. Other procedures, such as field technician time reporting, may also become more complicated. For example, while the Switching investment could be separated into subsidiary records, the reclassification would require significant system modifications and extensive manual effort by each incumbent LEC. Fourth, the Optical accounts are premature since the technology has not developed to the point that widespread deployment is imminent. New accounts and additional breakdowns of accounts should no longer be prescribed. These proposed changes should not be adopted. The Class A carriers currently have sufficient records in Account 2690 that would allow both network and other software information to be provided to the state regulators as needed without prescribing new subaccounts.

The Public Notice proposes that incumbent LECs establish a unique revenue and expense account for universal service support. This proposal is unnecessary because the payments that carriers make into the various universal service funds and the amount of support that carriers receive from the various funds are available from the Universal Service Administrative Company

(USAC). Under the proposal, incumbent LECs would be required to modify their general ledger accounting systems, remap the new account for Part 36 and 64 and modify ARMIS reporting requirements. It would be difficult to track the revenues from each service provided under the Schools and Libraries program and the Rural Health Care program to a unique revenue account. The receivables are currently separately tracked to identify amounts received from these Universal Service programs for the amount of the discount provided to the customer and the discounted price for the service received from end users. Revenue is booked on a retail basis as soon as the service is rendered. The amounts received from the universal service programs are not considered reductions to retail revenues. Instead, they are treated as reductions in the outstanding receivables for the service.

Incumbent LECs are already tracking the receivables for these services through their systems for the discount provided by the program and the amount due from the end user customer. Thus, the support carriers receive for services provided to end-users are journalized in the various revenue accounts that correspond to the company's major operations. To journalize in one account all the support received from the various funds would unnecessarily complicate the accounting process. A portion of the revenue would need to be continually moved out of multiple existing revenue accounts to the new account. There is no need to have a separate universal service revenue account to track the support receipts. The services provided are currently directed to unique accounts when the service is ordered. Placing the support portion of the revenue into one new revenue account distorts the reporting by making it impossible to characterize the support portion of the revenues as state, interstate, nonregulated, etc.

The example contained in Attachment 2 and described below illustrates the problem. School A purchases three services: Basic Local, InterLata Frame Relay and Inside Wire.

Assume the base price for each service is \$100. Assume School A has a twenty- percent discount under the Schools and Libraries Program. Currently, Basic Local would be recorded in a state revenue account for \$100, Frame Relay would be recorded to an interstate revenue account for \$100 and Inside Wire would be recorded in a Nonregulated revenue account for \$100. Under the Commission's proposal, the amount that is received from the universal service fund would have to be removed from the original account and shown in the new universal service revenue account. As a result, the state revenue account would show \$80 instead of \$100, the interstate revenue account would show \$80 instead of \$100, the nonregulated revenue account would show \$80 instead of \$100 and the new universal service revenue account would show \$60. The new account dollars would then be processed through the regulated/nonregulated cost allocation process of Part 64 and the separations process of Part 36. However, the original classifications of state, interstate and nonregulated would be lost. The same problem will arise with the Lifeline and Linkup programs as well.

Rather than prescribe unique revenue and expense accounts, USTA recommends that the amounts be obtained using current data available from the USAC. Using USAC data would not require changing or modifying the current accounting system and would not cause the problems discussed above. The current method of accounting for universal service support is also consistent with the Commission's RAO Letter 27, which directs carriers to "record universal service support receipts in the revenue account appropriate for the service supported." There is no need to change the current system and create new accounts that would only serve to increase administrative burdens and confusion.

The Public Notice also proposes new accounts to record information about interconnection revenues and expenses such as Unbundled Network Elements (UNEs), Resale

Services and Reciprocal Compensation. These new interconnection accounts also impose a substantial increase in the regulatory accounting burden already borne by incumbent LECs. These new accounts are particularly inappropriate given that the Commission's Section 11 authority only provides for simplification and/or elimination of regulation as USTA has maintained throughout this proceeding. In addition, these new accounts are inconsistent with the purpose of Part 32 and will require extensive, new cost studies in order to capture the costs of these services necessary to charge them to the new accounts.

Part 32 is a historical accounting system, not a cost accounting system. The creation of new interconnection accounts is contrary to the purpose of Part 32 as stated in §32.2(c) of the Commission's rules: "the financial accounts of a company should not reflect an *a priori* allocation of revenues, investments or expenses to products or services, jurisdictions or organizational structures." UNE and interconnection prices are determined based on an extensive negotiation and arbitration process that involves complex forward-looking cost models upon which the prices are based. The prices are not based on the embedded historical costs that are in recorded pursuant to Part 32. The creation of embedded expense and revenue accounts as proposed in the Public Notice will not assist regulators in overseeing forward looking prices. No accounting data exists that can simply be added up to arrive at UNE costs.

In order to identify the embedded expenses needed to determine the costs of these services, an entirely new process would have to be built to divide the existing functional expense account dollars between end user costs and UNE/interconnection costs. Since UNE/interconnection services involve nearly every revenue and expense account in Part 32, in order to properly record embedded costs in the new account, each incumbent LEC would have to remove costs from the functional Part 32 accounts and record them in the new accounts. An

example of the accounts needed to perform studies of a 1FB and a UNE are listed in Attachment 3. The magnitude of the work involved in performing such studies is apparent. The imposition of the new interconnection accounts would impose a significant burden on incumbent LECs. The functional relationship between plant and expense accounts, upon which Part 32 is based, would be lost.

Further, once the costs are identified, in order to put the costs into the new accounts, journal entries would be needed to continually move the dollars from all of the existing functional expense accounts to the new expense account. Not only would the functional identity of the original cost be lost, but also the new account would not conform to the account structure. For example, switching expense, circuit expense, support asset expense, corporate operations expense, customer operations, taxes, etc. would no longer be recorded in the appropriate expense account. All of these costs would be included in the new account. The new account, containing dollars from practically all other expense accounts, would need to be added to the separations manual and to the nonregulated cost allocation manual.

UNEs and resold services involve virtually all of the telecommunications services provided by an incumbent LEC. Attachment 4 contains an example of an SGAT filed in Arizona showing the number of services offered by one company in one state. Each state has a different set of services and elements available from different companies. For example, it is common for non-recurring expenses to be treated differently in different states. These differences would have to be taken into consideration when determining how to allocate the embedded costs.

Adding to the complexity would be the required tracking of resold services and UNEs. The number of resold services and UNEs will vary on a daily basis as competitors expand their businesses. Therefore, in addition to the extensive cost studies, the volumes (i.e., line counts,

minutes of use, packets) would also have to be tracked so that accurate allocations of revenues and expenses could be performed.

Given the overwhelming burden and complexity of this proposal, it is unclear what purpose can be served by creating this administrative nightmare. Under current Commission rules, UNEs are required to be priced at TELRIC, not embedded costs. Resold service prices are determined by evaluating a few marketing accounts to derive a discount to apply to the price of the existing retail service. Since embedded costs are, at best, only marginally relevant to the pricing of these services, it appears that there is no overriding regulatory reason to invalidate the purpose of Part 32 and impose this burden on incumbent LECs.

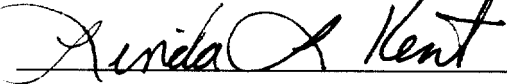
In addition, resold services revenues, similar to revenues received for services provided under the Schools and Libraries program and the Rural Health Care program, are currently journalized to various revenue accounts that correspond to the company's major operations. Requiring these revenues to now appear in one new revenue account distorts financial reporting because the original revenue classification would be lost.

New accounts, such as those proposed in the Public Notice, that require incumbent LECs to move costs from existing accounts would invalidate the frozen separations factors recently adopted by the Commission and would introduce new, time-consuming studies into a historical accounting system that is not designed for such studies. Instead, the Commission should move

forward with the simplification and consolidation proposed in the Public Notice. The latter proposals better reflect the significant changes that have occurred in regulation and in the industry and meet the statutory imperative of Section 11 of the Act.

Respectfully submitted,

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Account Mapping

Attachment 1

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
1120 Cash and cash equivalents	x	x	1120 Cash and cash equivalents	FROM: Accounts 1120, 1130, 1140, 1150, 1160
1130 Cash				TO: Account 1120
1140 Special cash deposits				TO: Account 1120
1150 Working cash advances				TO: Account 1120
1160 Temporary investments				TO: Account 1120
	x	x	1170 Receivables	FROM: Accounts 1180, 1190, 1200, 1210
	x	x	1171 Allowance for doubtful accounts	FROM: Accounts 1181, 1191, 1201
1180 Telecommunications accounts receivables				TO: Account 1170
1181 Accounts receivable allowance - telecom.				TO: Account 1171
1190 Other accounts receivable				TO: Account 1170
1191 Accounts receivable allowance – other				TO: Account 1171
1200 Notes receivable				TO: Account 1170
1201 Notes receivable allowance				TO: Account 1171
1210 Interest and dividends receivable				TO: Account 1170
1220 Inventories	x	x	1220 Inventories	
.1 Materials and supplies	x		.1 Materials and supplies	
.2 Property held for sale or lease	x		.2 Property held for sale or lease	
1280 Prepayments	x	x	1280 Prepayments	FROM: Accounts 1280, 1290, 1300, 1310, 1320, 1330
1290 Prepaid rents				TO: Account 1280
1300 Prepaid taxes				TO: Account 1280
1310 Prepaid insurance				TO: Account 1280
1320 Prepaid directory expense				TO: Account 1280
1330 Other prepayments				TO: Account 1280
1350 Other current assets	x	x	1350 Other current assets	

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
1410 Other noncurrent assets	x	x	1410 Noncurrent Assets	FROM: Accounts 1401, 1402, 1406, 1407, 1408 and 1410 (Industry proposes to include 1406)
1401 Investments in affiliated companies				TO: Account 1410
1402 Investments in nonaffiliated companies				TO: Account 1410
1406 Non-regulated investments	x	x	1406 Non-regulated investments	USTA proposes to include in 1410
1407 Unamortized debt issuance expense				TO: Account 1410
1408 Sinking funds				TO: Account 1410
1437 Deferred tax regulatory asset	x	x	1437 Deferred tax regulatory asset	
1438 Deferred maintenance and retirements	x	x	1438 Other deferred charges	FROM: Accounts 1438, 1439
1439 Deferred charges				
				USTA proposes to delete. Details provided through state reporting (see comments)
1500 Other jurisdictional assets – net	x	x	1500 Other jurisdictional assets – net	
2001 Telecommunications plant in service	x	x	2001 Telecommunications plant in service	
2002 Property held for future telecommunications	x	x	2002 Property held for future telecommunications	
2003 Telecommunications plant under construction	x	x	2003 Telecommunications plant under construction	
2005 Telecommunications plant adjustment	x	x	2005 Telecommunications plant adjustment	
2006 Non-operating plant	x	x	2006 Non-operating plant	

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
2007 Goodwill	x	x	2007 Goodwill	
2110 Land and support assets	x	x	2110 Land and support assets	
2111 Land	x		2111 Land	
2112 Motor vehicles	x		2112 Motor vehicles	
2113 Aircraft	x		2113 Aircraft	
2114 Tools and other work equipment	x		2114 Tools and other work equipment	
2121 Buildings	x		2121 Buildings	
2122 Furniture	x		2122 Furniture	
2123 Office equipment	x		2123 Office equipment	
.1 Office support equipment	x		.1 Office support equipment	
.2 Company communication equip	x		.2 Company communication equip	
2124 General purpose computers	x		2124 General purpose computers	
2210 Central Office -- switching	x	x	2210 Central Office -- switching	
2211 Analog electronic switching	x		2211 Nondigital switching	FROM: Accounts 2211 and 2215
2212 Digital electronic switching	x		2212 Digital electronic switching	
	x		Circuit	USTA proposes not to add (see comments)
	x		Packet	USTA proposes not to add (see comments)
2215 Electro-mechanical switching	x			TO: Account 2211
.1 Step by step switching				TO: Account 2211
.2 Crossbar switching				TO: Account 2211
.3 Other electro-mechanical switching				TO: Account 2211
	x		2213 Optical switching	USTA proposes not to add (see comments)
	x		Circuit	USTA proposes not to add (see comments)
	x		Packet	USTA proposes not to add (see comments)

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
2220 Operator systems	x	x	2220 Operator systems	
2230 Central office – transmission				
2231 Radio Systems	x	x	2230 Central office – transmission	
.1 Satellite earth stations	x		2231 Radio Systems	TO: Account 2231
.2 Other radio facilities				TO: Account 2231
2232 Circuit Equipment	x		2232 Circuit Equipment	USTA proposes not to add (see comments)
			Electronic	USTA proposes not to add (see comments)
			Optical	USTA proposes not to add (see comments)
2310 Information Origination/Termination	x	x	2310 Information Origination/Termination	
2311 Station Apparatus	x		2311 Station Apparatus	
2321 Customer premises wiring	x		2321 Customer premises wiring	
2341 Large private branch exchanges	x		2341 Large private branch exchanges	
2351 Public telephone terminal equipment	x		2351 Public telephone terminal equipment	
2362 Other terminal equipment	x		2362 Other terminal equipment	
2410 Cable and wire facilities	x	x	2410 Cable and wire facilities	
2411 Poles	x		2411 Poles	
2421 Aerial cable	x		2421 Aerial cable	
.1 Non-metallic cable	x		.1 Non-metallic cable	
.2 Metallic cable	x		.2 Metallic cable	
2422 Underground cable	x		2422 Underground cable	
.1 Non-metallic cable	x		.1 Non-metallic cable	
.2 Metallic cable	x		.2 Metallic cable	FROM: Accounts 2423, 2424, and 2425
2423 Buried cable	x		2423 Buried cable	FROM: Accounts 2423, 2424, and 2425
.1 Non-metallic cable	x		.1 Non-metallic cable	FROM: Accounts 2423, 2424, and 2425
.2 Metallic cable	x		.2 Metallic cable	FROM: Accounts 2423, 2424, and 2425

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
2424 Submarine cable				TO: Acco unt 2423
.1 Non-metallic cable				TO: Acco unt 2423
.2 Metallic cable				TO: Acco unt 2423
2425 Deep Sea				TO: Acco unt 2423
.1 Non-metallic cable				TO: Acco unt 2423
.2 Metallic cable				TO: Acco unt 2423
2426 Intra-building network cable	x		2426 Intra-building network cable	
.1 Non-metallic cable	x		.1 Non-metallic cable	
.2 Metallic cable	x		.2 Metallic cable	
2431 Aerial wire	x		2431 Aerial wire	
2441 Conduit systems	x		2441 Conduit systems	
2680 Amortizable tangible assets	x	x	2680 Amortizable tangible assets	
2681 Capital leases	x		2681 Capital leases	
2682 Leasehold improvements	x		2682 Leasehold improvements	
2690 Intangibles	x	x	2690 Intangibles	
	x		Network Software	USTA proposes not to add (see comments)
	x		Other	USTA proposes not to add (see comments)
3100 Accumulated depreciation	x	x		
3200 Accumulated depr. Held for future telecom use	x	x		
3300 Accumulated depreciation – non-operating	x	x		

Account Mapping

Attachment 1

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
3400 Accumulated amortization – tangible				TO: Account 3410
3410 Accumulated amortization – capitalized leases	x	x	3410 Accumulated amortization – capitalized leases	FROM: Account 3400(Class B) or 3410 and 3420 (Class A)
3420 Accumulated amortization – lease hold imp.				TO: Account 3410
3500 Accumulated amortization – intangible				TO Account 3100, 3200 or 3300 as appropriate
3600 Accumulated amortization – other				TO Account 3100, 3200 or 3300 as appropriate
4010 Account payable	x	x	4000 Current accounts and notes payable	FROM: Accounts 4010, 4020, 4030, 4040, 4050, and 4060
4020 Notes payable				TO: Account 4000
4030 Advance billing and payments				TO: Account 4000
4040 Customer deposits				TO: Account 4000
4050 Current maturities – long term debt				TO: Account 4000
4060 Current maturities – capital leases				TO: Account 4000
4070 Income taxes – accrued	x	x	4070 Income taxes – accrued	
4080 Other taxes – accrued	x	x	4080 Other taxes – accrued	
4100 Net current deferred operating income taxes	x	x	4100 Net current deferred operating income taxes	
4110 Net current deferred non-operating income taxes	x	x	4110 Net current deferred non-operating income taxes	

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
4120 Other accrued liabilities				TO: Acco unt 4130
4130 Other current liabilities	x	x	4130 Other current liabilities	FROM: Accounts 4120 and 4130
4210 Funded debt	x	x	4200 Long term debt and funded debt	FROM: Accounts 4210, 4220, 4230, 4240, 4250, 4260, 4270
4220 Premium on long-term debt				TO: Acco unt 4200
4230 Discount on long-term debt				TO: Acco unt 4200
4240 Required debt				TO: Acco unt 4200
4250 Obligations under capital leases				TO: Acco unt 4200
4260 Advances from affiliated companies				TO: Acco unt 4200
4270 Other long-term debt				TO: Acco unt 4200
	x	x	4300 Other long term liabilities and deferred credits	FROM: Accounts 4310 and 4360
4310 Other long-term liabilities				TO: Acco unt 4300
4360 Other Deferred Credits				TO: Acco unt 4300
4330 Unamortized non-operating investment tax credits - net	x	x	4330 Unamortized non-operating investment tax credits - net	
4340 Net non-current deferred operating income taxes	x	x	4340 Net non-current deferred operating income taxes	
4341 Net deferred tax liability adjustments	x	x	4341 Net deferred tax liability adjustments	
4361 Deferred tax regulatory liability	x	x	4361 Deferred tax regulatory liability	
4370 Other jurisdictional liabilities and deferred credits - net	x	x	4370 Other jurisdictional liabilities and deferred credits - net	USTA proposes to delete. Details provided through state reporting (see comments)

Account Mapping

Attachment 1

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
4510 Capital stock	x	x	4510 Capital stock	
4520 Additional paid-in capital	x	x	4520 Additional paid-in capital	
4530 Treasury stock	x	x	4530 Treasury stock	
4540 Other capital	x	x	4540 Other capital	
4550 Retained earnings	x	x	4550 Retained earnings	
5000 Basic local revenue	x	x	5000 Basic local revenue	FROM: Accounts 5001, 5002, 5003, 5004, 5040, 5050, 5060, 5069 TO: Account 5000
5001 Basic area revenue				TO: Account 5000
5002 Optional extended area revenue				TO: Account 5000
5003 Cellular mobile revenue				TO: Account 5000
5004 Other mobile services revenue				TO: Account 5000
5040 Local private line revenue				TO: Account 5000
5050 Customer premises revenue				TO: Account 5000
5060 Other local exchange revenue				TO: Account 5000
5069 Other local exchange revenue settlements				TO: Account 5000
5080 Network access revenue	x	x	5080 Network access revenue	
5081 End user revenue	x	x	5081 End user revenue	
5082 Switched revenue	x	x	5082 Switched revenue	
5083 Special access revenue	x	x	5083 Special access revenue	FROM: Accounts 5083 and 5084 TO: Account 5083
5084 State access revenue				

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
	x	x	5086 Interconnection revenue	USTA proposes not to add (see comments)
	x		UNE revenue	USTA proposes not to add (see comments)
	x		Resale revenue	USTA proposes not to add (see comments)
	x		Reciprocal compensation revenue	USTA proposes not to add (see comments)
	x		Other interconnection revenue	USTA proposes not to add (see comments)
	x	x	5090 USF support revenue	USTA proposes not to add (see comments)
5100 Long distance message revenue	x	x	5105 5100 Long distance message revenue	USTA proposes to retain the Class B account number 5100 (see comments) FROM: Accounts 5110, 5111, 5112, 5120, 5121, 5122, 5123, 5124, 5125, 5126, 5128, 5129, 5160, 5169
5110 Undirectional long distance revenue				TO: Account 5100
5111 Long distance inward-only revenue				TO: Account 5100
5112 Long distance outward-only revenue				TO: Account 5100
5120 Long distance private network revenue				TO: Account 5100
5121 Subvoice grade long distance private ntwk				TO: Account 5100
5122 Voice grade long distance private ntwk rev				TO: Account 5100
5123 Audio program grade L D private ntwk rev				TO: Account 5100
5124 Video program grade LD private ntwk rev				TO: Account 5100
5125 Digital transmission LD private ntwk rev				TO: Account 5100
5126 Long distance private ntwk switching rev				TO: Account 5100
5128 Other LD private network revenue				TO: Account 5100
5129 Other LD private ntwk revenue settlements				TO: Account 5100
5160 Other long distance				TO: Account 5100
5169 Other long distance revenue settlements				TO: Account 5100

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
5200 Miscellaneous revenue	x	x	5200 Miscellaneous Revenue	FROM: Account 5230, 5240, 5250, 5260, 5261, 5262, 5263, 5264, 5269, 5270
5230 Directory revenue				TO: Account 5200
5240 Rent revenue				TO: Account 5200
5250 Corporate operations revenue				TO: Account 5200
5260 Miscellaneous Revenue				TO: Account 5200
5261 Special billing arrangements revenue				TO: Account 5200
5262 Customer operations revenue				TO: Account 5200
5263 Plant operations revenue				TO: Account 5200
5264 Other incidental regulated revenue				TO: Account 5200
5269 Other revenue settlements				TO: Account 5200
5270 Carrier billing and collections revenue				TO: Account 5200
5280 Non-regulated operating revenue	x	x	5280 Nonregulated revenue	
				FROM: Account 5300 (Class B) and Accounts 5301 and 5302 (Class A) See USTA Comments
5300 Uncollectible revenue	x	x	5300 Uncollectible revenue 6720 Other General and Administrative	
5301 Uncollectible revenue – telecommunications				TO: Account 5300 6720
5302 Uncollectible revenue - other				TO: Account 5300 6720
6110 Network support expense	x	x	6110 Network support expense	
6112 Motor vehicle expense	x		6112 Motor vehicle expense	
6113 Aircraft expense	x		6113 Aircraft expense	
6114 Tools and other work equipment expense	x		6114 Tools and other work equipment expense	

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
6120 General support expense	x	x	6120 General support expense	
6121 Land and buildings expense	x		6121 Land and buildings expense	
6122 Furniture and artworks expense	x		6122 Furniture and artworks expense	
6123 Office equipment expense	x		6123 Office equipment expense	
6124 General purpose computers expense	x		6124 General purpose computers expense	
6210 Central office switching equipment	x	x	6210 Central office switching equipment	
6211 Analog expense	x		6211 Nondigital expense	FROM: Accounts 6211 and 6215
6212 Digital electronic expense	x		6212 Digital electronic expense	
			—Circuit	USTA proposes not to add (see comments)
			—Packet	USTA proposes not to add (see comments)
6215 Electro-mechanical expense				TO: Account 6211
.1 Step by step switching				TO: Account 6211
.2 Crossbar switching				TO: Account 6211
.3 Other electro-mechanical switching				TO: Account 6211
	x		6213 Optical expense	USTA proposes not to add (see comments)
	x		—Circuit	USTA proposes not to add (see comments)
	x		—Packet	USTA proposes not to add (see comments)
6220 Operator systems expense	x	x	6220 Operator systems expense	
6230 Central office transmission expense	x	x	6230 Central office transmission expense	
6231 Radio systems expense	x		6231 Radio systems expense	
.1 Satellite earth stations				TO: Account 6231
.2 Other radio facilities				TO: Account 6231

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
6232 Circuit equipment expense	x		6232 Circuit equipment expense	USTA proposes not to add (see comments)
	x		Electronic	USTA proposes not to add (see comments)
	x		Optical	USTA proposes not to add (see comments)
6310 Information origination / termination expense	x	x	6310 Information origination / termination expense	
6311 Station apparatus expense	x		6311 Station apparatus expense	
6341 Large private branch exchange expense	x		6341 Large private branch exchange expense	
6351 Public telephone terminal equipment	x		6351 Public telephone terminal equipment	
6362 Other terminal equipment expense	x		6362 Other terminal equipment expense	
6410 Cable and wire facilities expense	x	x	6410 Cable and wire facilities expense	
6411 Poles expense	x		6411 Poles expense	
6421 Aerial cable expense	x		6421 Aerial cable expense	
.1 Non-metallic cable	x		.1 Non-metallic cable	
.2 Metallic cable	x		.2 Metallic cable	
6422 Underground cable expense	x		6422 Underground cable expense	
.1 Non-metallic cable	x		.1 Non-metallic cable	
.2 Metallic cable	x		.2 Metallic cable	
6423 Buried cable expense	x		6423 Buried cable expense	FROM: Accounts 6423, 6424 and 6425
.1 Non-metallic cable	x		.1 Non-metallic cable	FROM: Accounts 6423, 6424 and 6425
.2 Metallic cable	x		.2 Metallic cable	FROM: Accounts 6423, 6424 and 6425
6424 Submarine cable expense				TO: Account 6423
.1 Non-metallic cable				TO: Account 6423
.2 Metallic cable				TO: Account 6423
6425 Deep Sea				TO: Account 6423
.1 Non-metallic cable				TO: Account 6423
.2 Metallic cable				TO: Account 6423

Account Mapping

Attachment 1

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
6426 Intra-building network cable expense	x		6426 Intra-building network cable expense	
.1 Non-metallic cable	x		.1 Non-metallic cable	
.2 Metallic cable	x		.2 Metallic cable	
6431 Aerial wire expense	x		6431 Aerial wire expense	
6441 Conduit systems expense			6441 Conduit systems expense	
6510 Other property, plant and equipment expense	x	x	6510 Other property, plant and equipment expense	
6511 Property held for future telecommunications	x		6511 Property held for future telecommunications	
6512 Provisioning expense	x		6512 Provisioning expense	
6530 Network operations expense	x	x	6530 Network operations expense	
6531 Network operations expense	x		6531 Network operations expense	
6532 Network administration expense	x		6532 Network administration expense	
6533 Testing expense	x		6533 Testing expense	
6534 Plant operations administration expense	x		6534 Plant operations administration expense	
6535 Engineering expense	x		6535 Engineering expense	
6540 Access expense	x	x	6540 Access expense	
6560 Depreciation expense	x	x	6560 Depreciation expense	FROM: Accounts 6561, 6562, 6563, 6564. And 6565
6561 Depr. exp – telecommunications plant in service				TO: Account 6560
6562 Depr. exp. – property held for future telecom				TO: Account 6560
6563 Amortization expense – tangible				TO: Account 6560
6564 Amortization expense – intangible				TO: Account 6560
6565 Amortization expense – other				TO: Account 6560

Account Mapping

Attachment 1

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
6610 Marketing	x	x	6610 Marketing	FROM: Accounts 6611, 6612 and 6613 TO: Account 6610
6611 Product management				TO: Account 6610
6612 Sales				TO: Account 6610
6613 Product advertising				TO: Account 6610
6620 Services	x	x	6620 Customer Services	
6621 Call completion services				
6622 Number services				
6623 Customer services				
6710 Executive and planning				TO: Account 6720
6711 Executive				TO: Account 6720
6712 Planning				TO: Account 6720
6720 General and administrative	x	x	6720 General and administrative	FROM: Accounts 6710, 6720 and 6790 (Class B) and Accounts 6711, 6712, 6721, 6722, 6723, 6724, 6725, 6726, 6727, 6728, 6790 (Class A) Also USTA proposes from 5300, 5301 and 5302 (See comments) TO: Account 6720
6721 Accounting and finance				TO: Account 6720
6722 External relations				TO: Account 6720
6723 Human relations				TO: Account 6720
6724 Information management				TO: Account 6720
6725 Legal				TO: Account 6720
6726 Procurement				TO: Account 6720
6727 Research and development				TO: Account 6720
6728 Other general and administrative				TO: Account 6720
6790 Provision for uncollectible notes receivable				TO: Account 6720

Account Mapping

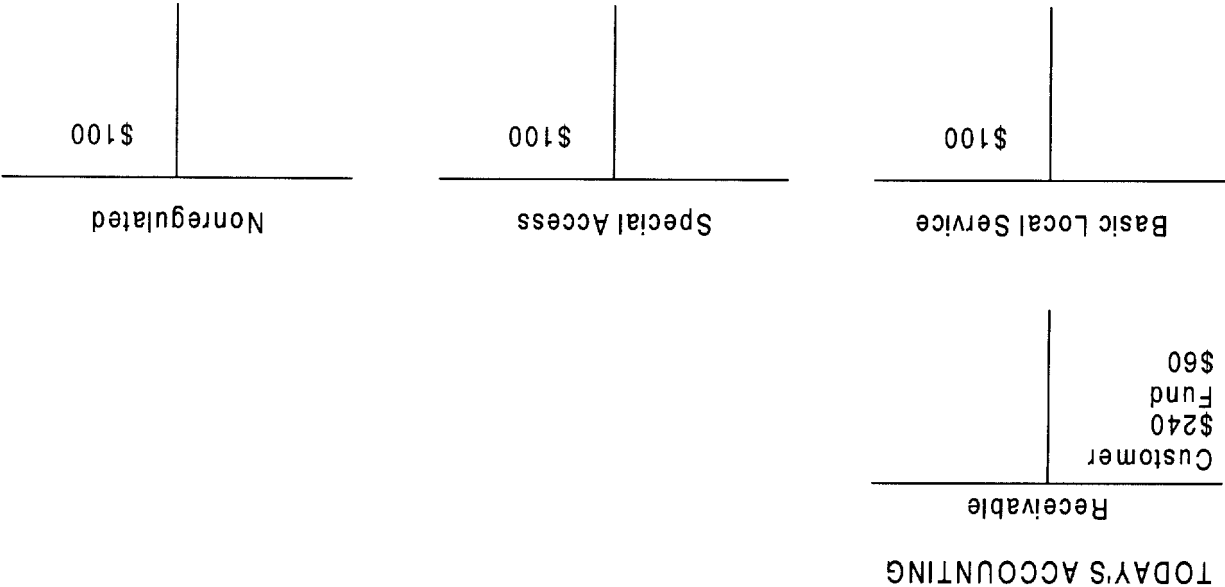
Attachment 1

Current Part 32 Account	Class A	Class B	Proposed Part 32 Account	Action Required
7100 Other operating income and expense	x	x	7100 Other operating income and expense	FROM: Accounts 7110, 7120, 7140, 7150, 7160 TO: Account 7100
7110 Income from custom work				
7130 Return from non-regulated use of regulated facilities				TO: Account 7100
7140 Gains and losses from foreign exchange				TO: Account 7100
7150 Gains and losses from the disposition of land and artworks				TO: Account 7100
7160 Other operating gains and losses				TO: Account 7100
7200 Operating taxes	x	x	7200 Operating taxes	
7210 Operating investment tax credits-net	x		7210 Operating investment tax credits-net	
7220 Operating Federal income taxes	x		7220 Operating Federal income taxes	
7230 Operating state and local income taxes	x		7230 Operating state and local income taxes	
7240 Operating other taxes	x		7240 Operating other taxes	
7250 Provision for def. operating income taxes – net	x		7250 Provision for def. operating income taxes – net	
7300 Non-operating income and expense	x	x	7300 Non-operating income and expense	FROM: Accounts 7310, 7320, 7330, 7340, 7350, 7360, and 7370 TO: Account 7300
7310 Dividend income				TO: Account 7300
7320 Interest income				TO: Account 7300
7330 Income from sinking and other funds				TO: Account 7300
7340 Allowance for funds used during construction				TO: Account 7300
7350 Gains or losses from the disposition of certain property				TO: Account 7300
7360 Other non-operating income				TO: Account 7300
7370 Special charges				TO: Account 7300

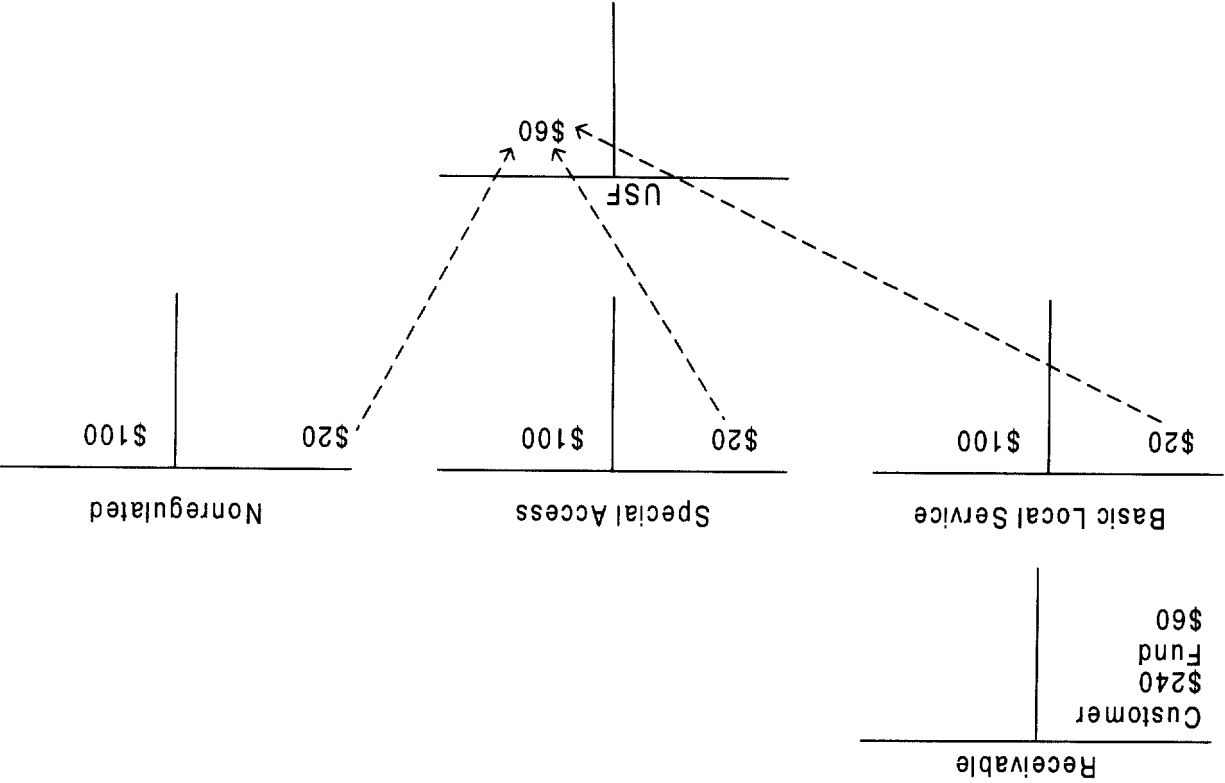
Current Part 32 Account	Class		Proposed Part 32 Account	Action Required
	A	B		
7400 Non-operating income taxes				
7410 Non-operating investment tax credits – net	x	x	7400 Non-operating income taxes	FROM: Accounts 7410, 7420, 7430, 7440, 7450 TO: Account 7400
7420 Non-operating Federal income taxes				TO: Account 7400
7430 Non-operating state and local income taxes				TO: Account 7400
7440 Non-operating other taxes				TO: Account 7400
7450 Provision for def. non-operating inc. taxes –				TO: Account 7400
7500 Interest and related items				
7510 Interest on funded debt	x	x	7500 Interest and related items	FROM: Accounts 7510, 7520, 7530, 7540 TO: Account 7500
7520 Interest expense – capital leases				TO: Account 7500
7530 Amortization of debt issuance expense				TO: Account 7500
7540 Other interest deductions				TO: Account 7500
7600 Extraordinary items				
7610 Extraordinary income credits	x	x	7600 Extraordinary items	FROM: Accounts 7610, 7620, 7630, 7640 TO: Account 7600
7620 Extraordinary income charges				TO: Account 7600
7630 Current inc. tax effect of extraordinary items				
7640 Provision for deferred income tax effect of				TO: Account 7600
7910 Income effect of jurisdictional ratemaking differences - net	x	x	7910 Income effect of jurisdictional ratemaking differences - net	USTA proposes to delete. Details provided through state reporting (see comments)
7990 Non-regulated net income	x	x	7990 Non-regulated net income	

FCC Proposed UFS Accounting Example

Assume School A purchases Basic Local Service, Frame Relay (Interstate) and inside wiring. Assume the price for each service is \$100 and School A gets a 20% discount.



USING FCC PROPOSED ACCOUNTS*



*This unnecessarily complicates the accounting, regulated/nonregulated allocation and separations processes.

USOA Accounts

2110	Land and Support Assets
2111	Land
2112	Motor Vehicles
2113	Aircraft
2114	Special Purpose Vehicles
2115	Garage Work Equipment
2116	Other Work Equipment
2121	Building
2122	Furniture
2123	Office Equipment
2124	General Purpose Computers
2210	Central Office - Switching
2211	Analogue Electronic Switching
2212	Digital Electronic Switching
2215	Electro-Mechanical Switching
2220	Operator Systems
2230	Central Office - Transmission
2231	Radio Systems
2232	Circuit Equipment
2310	Information Origination/Termination
2311	Station Apparatus
2321	Customer Premises Wiring
2341	Large Private Branch Exchanges
2351	Public Telephone Terminal Equipment
2362	Other Terminal Equipment
2410	Cable and Wire Facilities
2411	Poles
2421	Aerial Cable
2422	Underground Cable
2423	Buried Cable
2424	Submarine Cable
2426	Intrabuilding Network Cable
2431	Aerial Wire
2441	Conduit System
2680	Amortizable Tangible Assets
2681	Capital Leases
2682	Leasehold Improvements
2690	Intangibles
6112	Motor Vehicle Expense
6113	Aircraft Expense
6114	Tools Expense
6115	Garage Work Equipment Expense
6116	Other Work Equipment Expense
6121	Land and Building Expense
6122	Furniture & Artwork Expense
6215	Switching Expense
6220	Operator Systems Expense
6231	Radio Facilities Expense

USOA Accounts

6232	Digital Circuit Equipment
6421	Aerial Cable Expense-Metallic and Nonmetallic
6422	Underground Cable Expense Metallic and Nonmetallic
6431	Aerial Wire Expense
6441	Conduit Systems Expense
6511	Property Held For Future Use
6512	Provisioning Expense
6531	Power Expense
6532	Network Administration Expense
6533	Testing Expense
6534	Plant Operating Expense
6535	Engineering Expense
6540	Access Expense
6561	Depreciation Expense Telephone Plant in Service
6562	Depreciation Expense Property Held for Future Use
6563	Depreciation Expense Leasehold/Capital Leases
6564	Intangibles Amortization Expense
6565	Amortization Expense Other
6611	Prod Mgmt Expenses-Prod Mkt, Forecast Mgmt
6612	Sales Expense-Telemarketing
6612	Third Party Distributor Sales
6612	Customer Systems Design Expenses
6612	Other Sales and Service Expenses
6613	Product Advertising Expenses
6622	Number Services Expenses
6623	Customer Services Expense
6711	Executive Expenses
6712	Planning Expenses
6721	Accounting and Finance Expense
6722	External Relations Expenses
6723	Human Resources Expense
6724	Information Management Expense
6725	Legal Expenses Regulated
6726	Procurement Expenses
6727	Research and Development Expenses
6728	Admin. Sup. Svc. Expenses

Attachment 4

7.7.1	Cancellation Charge (LIS Trunks)	Qwest's Arizona Switched Access Tariff Section 5.2.3			
7.7.2	Expedite Charge (LIS Trunks)	Qwest's Arizona Switched Access Tariff Section 5.2.2.D			
7.7.3	Construction Charges	ICB	ICB		
7.8	Transit Traffic				
7.8.1	Exchange Service (EAS/Local) Transit	9 Miles	\$0.00932		1
7.8.2	IntraLATA Toll	9 Miles			
7.8.3	Jointly Provided Switched Access	Qwest's Arizona Switched Access Tariff			
7.8.4	Category 11 Mechanized Record Charge, per Record	QWEST's Arizona Switched Access Tariff	\$0.001819		1
8.0	Collocation				
8.1	All Collocation				
8.1.1	Quote Preparation Fee				
8.1.2	Entrance Facility - Element Group 1, per fiber pair		\$1.52		\$1,184.74
8.1.3	Entrance Facility - Element Group 2				
8.1.3.1	Manhole, per Month, per Manhole		\$13.81		
8.1.3.2	Handhold, per Month, per Handhold		\$7.61		
8.1.3.3	Conduit/Innerduct POI to vault, per foot		\$0.21		
8.1.3.4	Core drill, per occurrence				\$181.57
8.1.3.5	Riser, vault to equipment, per foot		\$0.24		
8.1.3.6	Fiber Optic cable, per 24', per foot		\$0.03		
8.1.3.7	Fiber placement in conduit and riser, per foot		\$0.83		
8.1.3.8	Copper 25 pair, per foot		\$0.006		
8.1.3.9	Copper splicing, per splice		\$0.83		
8.1.3.10	Copper placement conduit and riser, per foot		\$0.83		\$45.64
8.1.3.11	Coax placement, per foot		\$0.10		
8.1.4	Cable Splicing				
	Fiber - Per set-up				\$375.40
	Per fiber spliced				\$15.79
8.1.5	-48 Volt DC Power Usage, per Ampere, per Month		\$12.89		
8.1.6	-48 Volt DC Power Cable, per foot, Per A and B Feeder				
	20 Amp Feed		\$0.21		\$59.14
	40 Amp Feed		\$0.29		\$80.69
	60 Amp Feed		\$0.35		\$95.34
	100 Amp Feed		\$0.22		\$133.28
	200 Amp Feed		\$0.35		\$208.78
	300 Amp Feed		\$0.48		\$288.33
	400 Amp Feed		\$0.62		\$372.89
8.1.7	AC Power Feed, per Watt, per Month		\$0.03		
8.1.7.1	AC Power Feed, per Foot, per Month				
	20 Amp, Single Phase		\$0.0146		\$7.98
	20 Amp, Three Phase		\$0.0181		\$9.90
	30 Amp, Single Phase		\$0.0157		\$8.61
	30 Amp, Three Phase		\$0.0216		\$11.82
	40 Amp, Single Phase		\$0.0185		\$10.12
	40 Amp, Three Phase		\$0.0254		\$13.93
	50 Amp, Single Phase		\$0.0219		\$12.01
	50 Amp, Three Phase		\$0.0306		\$16.76
	60 Amp, Single Phase		\$0.0248		\$13.58
	60 Amp, Three Phase		\$0.0352		\$19.29
	100 Amp, Single Phase		\$0.0307		\$16.81
	100 Amp, Three Phase		\$0.0479		\$26.24
8.1.8	Inspector Labor, per half hour				
	Regular Hours Rate				\$24.49
	After Hours Rate, minimum 3 hours				\$36.24
8.1.9	Channel Regeneration				
8.1.9.1	DS1 Regeneration		\$6.30		
8.1.9.2	DS3 Regeneration		\$41.32		

8.1.10	Collocation Terminations				
8.1.10.1	Block Terminations				
	DS0	\$1.29			
	DS1	\$0.78			
	DS3	\$0.43			
8.1.10.2	Per Termination				
	DS0	\$0.01			
	DS1	\$0.02			
	DS3	\$0.31			
8.1.11	Security				
	Access Card, per Employee	\$0.87			
	Card Access Per Employee, per Office	\$8.07			
	Central Office Security Infrastructure				
8.1.12	Central Office Clock Synchronization				
	Synchronization - Composite Clock, per Port	\$7.70			
8.2	Virtual Collocation				
8.2.1	Maintenance Labor, per half hour				
	Regular Hours Rate	\$22.20			
	After Hours Rate	\$31.57			
8.2.2	Training Labor, per half hour				
	Regular Hours Rate	\$23.95			
8.2.3	Engineering Labor, per half hour				
	Regular Hours Rate	\$24.55			
	After Hours Rate	\$35.25			
8.2.4	Installation Labor, per half hour				
	Regular Hours Rate	\$23.73			
	After Hours Rate	\$33.20			
8.2.5	Equipment Bay - recurring, per shelf				
8.2.6	Floor Space Lease, per square foot				
	Zone 1	\$2.75			
	Zone 2	\$2.26			
	Zone 3	\$2.06			
8.3	Caged and Cageless Physical Collocation				
8.3.1	Space Construction				
8.3.2	Site Preparation				
8.3.3	Floor Space Lease, per Square Foot				
	Zone 1	\$2.75			
	Zone 2	\$2.26			
	Zone 3	\$2.06			
8.3.4	Grounding				
	2/0 AWG - per foot	\$0.0023			
	1/0 AWG - per foot	\$0.0382			
	4/0 AWG - per foot	\$0.0435			
	350 kcmil - per foot	\$0.0603			
	500 kcmil - per foot	\$0.0672			
	750 kcmil - per foot	\$0.1029			
8.3.5	Humidification, per Leased Physical Space				
		\$28.03			
8.4	CLEC to CLEC				
8.4.1	Design Engineering & Installation - No Cables				
8.4.3	Cable Racking, Per Foot				
	DS0	\$0.17316			
	DS1	\$0.18388			
	DS3	\$0.15906			
8.4.4	Virtual Connection (if applicable - connections only NO CABLES)				

[illegible]

[illegible]

9.2.6	DS3 Loop Installation Charges		See related monthly recurring charges in Sections 9.2.1 – 9.2.3 above.		
9.2.6.1	Basic Installation				
	First Loop			\$143.52	1
	Each Additional			\$110.31	1
9.2.6.2	Basic Installation with Performance Testing				
	First Loop			\$276.96	1
	Each Additional			\$202.83	1
9.2.6.3	Coordinated Installation with Cooperative				
	First Loop			\$316.75	1
	Each Additional			\$202.83	1
9.2.6.4	Coordinated Installation without Cooperative Testing				
	First Loop			\$152.59	1
	Each Additional			\$119.37	1
9.2.6.5	Basic Install With Cooperative Testing				
	First Loop			\$276.96	1
	Each Additional			\$202.83	1
9.3	Subloop				
9.3.1	Distribution Loop				
	Install 2/4 Wire, First			\$120.90	1
	Each Additional			\$55.26	1
9.3.2	2- Wire Analog / Non Loaded				
	Each Additional				
	Zone 1	\$15.85			1
	Zone 2	\$21.57			1
	Zone 3	\$35.23			1
9.3.3	Intrabuilding Cable Loop, Per Pair	\$1.24			1
9.3.4	DS1 Capable Feeder Loop				1
	First Loop			\$292.08	1
	Each Additional			\$218.54	1
	Zone 1	\$77.43			1
	Zone 2	\$78.01			1
	Zone 3	\$87.85			1
9.3.5	OSS		Under Development		
9.3.6	Trouble Isolation Charge			Section 13, QWEST's Arizona Exchange Network Services Catalog	
9.3.7	Feasibility Fee/Quote Preparation Fee			\$1,631.67	1
9.3.8	Construction Fee			ICB	3
9.4	Line Sharing				
9.4.1	Shared Loop, per Loop	\$5.00		\$37.54	2 and 1
9.4.2	OSS - Per Line - Per Month	\$2.74			1
9.4.3	Reclassification Charge			ICB	3
9.4.4	Splitter Shelf Charge	\$6.63		\$531.91	1
9.4.5	Splitter TIE Cable Connections				
	Splitter in the Common Area--Data to 410 block	\$8.57		\$3,175.97	1
	Splitter in the Common Area--Data direct to CLEC	\$8.99		\$3,333.21	1
	Splitter on the IDF--Data to 410 block	\$2.73		\$1,010.84	1
	Splitter on the IDF--Data direct to CLEC	\$5.11		\$1,892.62	1
	Splitter on the MDF--Data to 410 block	\$2.81		\$1,039.82	1
	Splitter on the MDF--Data direct to CLEC	\$6.03		\$2,233.08	1
9.4.6	Engineering			\$1,274.63	1
9.5	Network Interface Device (NID)	\$0.58		\$30.00	

	Recurring Fixed	Recurring Per Mile	Nonrecurring	
9.6 Unbundled Dedicated Interoffice Transport (UDIT)				
9.6.1 DS0 UDIT			\$306.61	1
DS0 Over 0 to 8 Miles	\$5.05	\$0.00		
DS0 Over 8 to 25 Miles	\$5.05	\$0.00		
DS0 Over 25 to 50 Miles	\$5.05	\$0.00		
DS0 Over 50 Miles	\$5.05	\$0.00		
9.6.2 DS1 UDIT			\$351.39	1
DS1 Over 0 to 8 Miles	\$35.98	\$0.65		
DS1 Over 8 to 25 Miles	\$35.99	\$0.94		
DS1 Over 25 to 50 Miles	\$36.00	\$1.75		
DS1 Over 50 Miles	\$36.00	\$1.57		
9.6.3 DS3 UDIT			\$351.39	1
DS3 Over 0 to 8 Miles	\$243.17	\$13.32		
DS3 Over 8 to 25 Miles	\$246.16	\$15.90		
DS3 Over 25 to 50 Miles	\$250.66	\$22.91		
DS3 Over 50 Miles	\$249.26	\$22.49		
9.6.4 OC-3 UDIT			\$351.39	1
OC-3 Over 0 to 8 Miles	\$794.64	\$252.46		1
OC-3 Over 8 to 25 Miles	\$801.21	\$67.90		1
OC-3 Over 25 to 50 Miles	\$765.56	\$92.37		1
OC-3 Over 50 Miles	\$788.37	\$57.09		1
9.6.5 OC-12 UDIT			\$351.39	1
OC-12 Over 0 to 8 Miles	\$2,247.68	\$87.64		1
OC-12 Over 8 to 25 Miles	\$2,247.68	\$85.54		1
OC-12 Over 25 to 50 Miles	\$2,247.68	\$98.38		1
OC-12 Over 50 Miles	\$2,247.68	\$115.44		1
9.6.6 OC-48 UDIT			Under Development	
OC-48 Over 0 to 8 Miles	Under Development	Under Development		
OC-48 Over 8 to 25 Miles	Under Development	Under Development		
OC-48 Over 25 to 50 Miles	Under Development	Under Development		
OC-48 Over 50 Miles	Under Development	Under Development		
		Recurring	Nonrecurring	
9.6.7 DS0 UDIT Low Side Channelization				
Low Side Channel Performance		\$13.90		1
Low Side Channel Performance with Multiplexing		\$8.87	\$238.79	1
9.6.8 Multiplexing				
DS3 to DS1		\$246.64	\$2,558.27	1
DS1 to DS0		\$200.08	\$230.93	Ordered & 1
9.6.9 Extended Unbundled Dedicated Interoffice Transport				
DS1 E-UDIT		\$89.42	\$256.87	
DS3 E-UDIT		\$357.16	\$256.87	
OC-3 E-UDIT		\$734.07	\$409.62	1
OC-12 E-UDIT		\$1,377.93	\$409.62	1
OC-48 E-UDIT		Under Development	Under Development	
9.6.10 UDIT Rearrangement				
Single Office			\$175.49	1
Dual Office			\$218.11	1
9.7 Unbundled Dark Fiber (UDF)				

9.7.1	Single Strand Increments (Available May 31, 2001)		Under Development	Under Development	
9.7.2	Initial Records Inquiry (IRI)				
	Simple			\$158.80	1
	Complex			\$202.48	1
9.7.3	Field Verification and Quote Preparation (FVQP)			\$1,478.86	1
9.7.4	Field Verification			Under Development	
9.7.5	UDF-IOF Charges				
	Order Charge per 1st Pair or Strand/Route/Order			\$561.17	1
	Order Charge ea. Addl. Pair or Strand /Same Route			\$270.70	1
	Termination, Fixed Per Pair/Office		\$7.57		1
	Fiber Transport, per Mile / Pair		\$88.52		1
	Fiber Cross-Connect Per Pair		\$4.20	\$21.46	1
9.7.6	UDF-Loop Charges				
	Order Charge per 1st Pair or Strand /Route/Order			\$561.17	1
	Order Charge each. Addl. Pair or Strand/Same Route			\$270.70	1
	Termination, Fixed Per Pair/Office		\$7.84		1
	Termination, Fixed Per Pair/Prem		\$6.97		1
	Fiber Loop, per Route/Per Pair		\$122.02		1
	Fiber Cross-Connect Per Pair		\$4.20	\$21.46	1
9.7.7	Extended Unbundled Dark Fiber (E-UDF)				
	Order Charge per 1st Pair or Strand /Route/Order			\$561.17	1
	Order Charge each. Addl. Pair or Strand/Same Route			\$270.70	1
	Termination, Fixed Per Pair/Office		\$7.84		1
	Termination, Fixed Per Pair/Prem		\$6.97		1
	Fiber Transport, per Route/Per Pair		\$122.02		1
	Fiber Cross-Connect Per Pair		\$4.20	\$21.46	1
9.8	Shared Transport				
9.8.1	Per Minute of Use - TELRIC Based Rate		\$0.0015730		1
9.9	Unbundled Customer Controlled Rearrangement Element (UCCRE)				
9.9.1	DS1 Port		ICB	ICB	3
9.9.2	DS3 Port		ICB	ICB	3
9.9.3	Dial Up Access		ICB		3
9.9.4	Attendant Access		ICB		3
9.9.5	Virtual Ports			ICB	3
9.10	Local Tandem Switching				
9.10.1	DS1 Local Message Trunk Port - Per Order		\$59.28	\$219.99	1
9.10.2	DS1 Trunk Group - First Trunk - Per Order			\$210.14	1
9.10.3	DS1 Trunk Group - Each Additional Trunk - Per Order			\$24.38	1
9.10.4	Per Minute of Use		\$0.0014		
9.11	Local Switching				
9.11.1	Local Switching - TELRIC Based Rates				
	9.11.1.1 Analog Line Side Port, First Port		\$1.61	\$42.58	Ordered & 5
	9.11.1.2 Analog Line Side Port, Each Additional		\$1.61	\$42.58	Ordered & 5
9.11.2	Vertical Features				
	10XXX Direct Dialed Blocking		\$0.08		
	Account Codes - per system		\$7.56	\$79.66	
	Attendant Access Line - per station line		\$0.08	\$1.15	
	Audible Message Waiting		\$0.13	\$1.01	
	Authorization Codes - per system		\$3.25	\$238.25	
	Auto Callback		\$0.08		
	Automatic Line		\$0.07	\$0.34	
	Automatic Route Selection - Common Equip. per system		\$2.20	\$2,090.41	
	Blocking of pay per call services		\$0.10		
	Bridging		\$0.07		
	Call Drop		\$0.07	\$0.34	
	Call Exclusion - Automatic		\$0.07	\$1.01	
	Call Exclusion - Manual		\$0.07	\$0.67	

Call Forward Don't Answer - All Calls		\$0.13	
Call Forwarding Incoming Only		\$0.08	
Call Forwarding Intra Group Only		\$0.08	
Call Forwarding Variable Remote		\$0.11	
Call Forwarding: Busy Line (Expanded)		\$0.09	
Call Forwarding: Busy Line (External)		\$0.09	
Call Forwarding: Busy Line (External) Don't Answer		\$0.15	
Call Forwarding: Busy Line (Overflow)		\$0.09	
Call Forwarding: Busy Line (Overflow) Don't Answer		\$0.15	
Call Forwarding: Busy Line (Programmable)		\$0.10	
Call Forwarding: Busy Line/Don't Answer Programmable Svc. Establishment			\$15.59
CF DON'T ANSWER/CF BUSY CUSTOMER PROGRAMMABLE - PER LINE			\$1.01
Call Forwarding: Busy Line/Don't Answer (Expanded)		\$0.15	\$37.75
Call Forwarding: Don't Answer		\$0.13	\$37.75
Call Forwarding: Don't Answer (Expanded)		\$0.13	
Call Forwarding: Don't Answer (Programmable)		\$0.13	
Call Forwarding: Variable		\$0.10	
Call Forwarding: Variable - no call complete option		\$0.10	
Call Hold		\$0.08	
Call Hold/3-Way/Call Transfer		\$0.33	
Call Park (Basic - Store & Retrieve)		\$0.09	
Call Pickup		\$0.08	
Call Transfer		\$0.33	
Call Waiting Dial Originating		\$0.08	
Call Waiting Indication - per timing state		\$0.47	\$1.01
Call Waiting Originating		\$0.09	
Call Waiting Terminating - All Calls		\$0.12	
Call Waiting Terminating - Incoming Only		\$0.12	
Call Waiting/ Cancel Call Waiting		\$0.14	
CENTREX COMMON EQUIPMENT			\$1,200.97
Centrex Management System (CMS)		\$0.60	
Centrex Plus DID numbers per number		\$0.12	
Centrex Plus to Centrex Plus		\$5.49	
Centrex Plus to IC Carrier		\$5.49	
Centrex Plus to PBX/Key Blocked		\$5.49	
Centrex Plus to PBX/Key Non-Blocked		\$5.49	
CFBL - All Calls		\$0.09	
CFBL - Incoming Only		\$0.09	\$37.75
CFDA Incoming Only		\$0.08	\$37.75
CLASS - Anonymous Call Rejection		\$0.34	
CLASS - Call Waiting ID		\$0.11	
CLASS - Calling Name & Number		\$0.43	
CLASS - Calling Number Delivery		\$0.10	
CLASS - Calling Number Delivery - Blocking		\$0.35	
CLASS - Continuous Redial		\$0.30	\$1.26
CLASS - Last Call Return		\$0.10	\$1.26
CLASS - Priority Calling		\$0.19	\$1.20
CLASS - Selective Call Forwarding		\$0.17	\$1.26
CLASS - Selective Call Rejection		\$0.23	\$1.20
Common Equipment per 1.544 Mbps facility (DS1)		\$60.34	
Conference Calling - Meet Me		\$14.60	\$42.29
Conference Calling - Preset		\$10.68	\$42.29
Custom Ringing First Line (Short/Long/Short)		\$0.09	
Custom Ringing First Line (Short/Short)		\$0.09	
Custom Ringing First Line (Short/Short/Long)		\$0.09	
Custom Ringing Second Line (Short/Long/Short)		\$0.09	
Custom Ringing Second Line (Short/Short)		\$0.09	
Custom Ringing Second Line (Short/Short/Long)		\$0.09	
Custom Ringing Third Line (Short/Long/Short)		\$0.08	
Custom Ringing Third Line (Short/Short)		\$0.08	
Custom Ringing Third Line (Short/Short/Long)		\$0.08	
Data Call Protection (DMS 100)		\$0.07	
Dir Sta Sel/Busy Lamp Fld per arrangement		\$1.83	\$0.34
Directed Call Pickup with Barge-in		\$0.18	\$20.08
Directed Call Pickup without Barge-in		\$0.10	\$20.08
Distinctive Ring/Distinctive Call Waiting		\$0.09	\$40.14
Distinctive Ringing		\$0.09	
EBS - Set Interface - per station line		\$1.44	
Executive Busy Override		\$0.08	
Expensive Route Warning Tone- per system		\$0.07	\$71.60
Facility Restriction Level - per system		\$0.07	\$44.05

Feature Display		\$0.07		
Group Intercom		\$0.16	\$0.45	
Hot Line - per line		\$0.13	\$1.01	
Hunting: Multiposition Circular Hunting		\$0.27		
Hunting: Multiposition Hunt Queuing		\$0.23	\$38.42	
Hunting: Multiposition Series Hunting		\$0.27		
Hunting: Multiposition with Announcement in Queue		\$3.20	\$38.42	
Hunting: Multiposition with Music in Queue		\$1.14	\$40.57	
Incoming Calls Barred		\$0.08		
International Direct Dial Blocking		\$0.09		
ISDN Short Hunt		\$0.58	\$1.69	
Line Side Answer Supervision		\$0.09		
Loudspeaker Paging - per trunk group		\$21.96	\$175.77	
Make Busy Arrangements - per group		\$0.36	\$0.67	
Make Busy Arrangements - per line		\$0.15	\$0.67	
Message Center - per main station line		\$0.07	\$0.34	
Message Waiting Indication Audible/Visual		\$0.13		
Message Waiting Visual		\$0.13	\$0.34	
Music On Hold - per system		\$22.87	\$23.03	
Network Speed Call		\$0.07		
Night Service Arrangement		\$0.08		
Outgoing Calls Barred		\$0.08		
Outgoing Trunk Queuing		\$0.13		
Privacy Release		\$0.08	\$0.47	
Query Time		\$0.25	\$0.34	
Speed Calling 1 Digit Controller		\$0.08		
Speed Calling 1 Digit User		\$0.08		
Speed Calling 1# List Individual		\$0.08		
Speed Calling 2 Digit Controller		\$0.08		
Speed Calling 2 Digit User		\$0.08		
Speed Calling 2# List Individual		\$0.08		
Speed Calling 30 Number		\$0.08		
Speed Calling 8 Number		\$0.08		
Station Camp-On Service - per main station		\$8.51	\$0.34	
Station Dial Conferencing (6 Way)		\$1.71		
Station Message Detail Recording (SMDR)		\$0.18		
Three Way Calling		\$0.33		
Time and Date Display		\$0.18		
Time of Day Control for ARS - per system		\$0.07	\$125.28	
Time of Day NCOS Update		\$0.08	\$0.54	
Time of Day Routing - per line		\$0.13	\$0.51	
Toll Restriction Service		\$0.08		
Trunk Answer Any Station		\$0.08		
Trunk Verification from Designated Station		\$0.07	\$0.39	
UCD in hunt group - per line		\$8.23	\$0.67	
UCD with Music After Delay		\$5.45		
CMS - SYSTEM ESTABLISHMENT - INITIAL INSTALLATION			\$967.37	
CMS - SYSTEM ESTABLISHMENT - SUBSEQUENT INSTALLATION			\$483.69	
CMS - PACKET CONTROL CAPABILITY, PER SYSTEM			\$483.69	
SMDR-P - SERVICE ESTABLISHMENT CHARGE, INITIAL INSTALLATION			\$337.82	
SMDR-P - ARCHIVED DATA			\$176.52	
CLASS- Call Trace (per Occurrence)			\$2.40	
9.11.3 Subsequent Order Charge			\$13.51	1
9.11.4 Digital Line Side Port (Supporting BRI ISDN)				
First Port		\$11.19	\$218.41	1
Each Additional Port			\$218.41	1
9.11.5 Digital Trunk Ports				
DS1 Local Message Trunk Port		\$59.28	\$260.72	1
Message Trunk Group, First Trunk			\$208.23	1
Message Trunk Group, Each Additional			\$50.62	1
DS1 PRI ISDN Trunk Port		\$238.22	\$645.72	1
DS1 / DID Trunk Port		\$3.52	\$211.81	1
9.11.6 DS0 Analog Trunk Port				
First Port		\$16.98	\$122.58	1
Each Additional		\$16.98	\$28.45	1
9.11.7 Local Usage, per Minute of Use		\$0.0028		

9.11.8.1 Local Switching - Market Based Rates				
Analog Line Side Port, First Port		\$ 4.21	Under Development	2
Each Additional Port (ordered concurrently with an unbundled loop)		\$ 4.21	Under Development	2
9.11.8.2 Vertical Features				
10XXX Direct Dialed Blocking		\$3.58		7
Account Codes - per system		\$11.06	Under Development	7
Attendant Access Line - per station line		\$3.58	Under Development	7
Audible Message Waiting		\$3.63	Under Development	7
Authorization Codes - per system		\$6.75	Under Development	7
Auto Callback		\$3.58		7
Automatic Line		\$3.57	Under Development	7
Automatic Route Selection - Common Equip. per system		\$2.20	Under Development	7
Blocking of pay per call services		\$3.60		7
Bridging		\$3.57		7
Call Drop		\$3.57	Under Development	7
Call Exclusion - Automatic		\$3.57	Under Development	7
Call Exclusion - Manual		\$3.57	Under Development	7
Call Forward Don't Answer - All Calls		\$3.63		7
Call Forwarding Incoming Only		\$3.58		7
Call Forwarding Intra Group Only		\$3.58		7
Call Forwarding Variable Remote		\$6.61		7
Call Forwarding: Busy Line (Expanded)		\$6.18		7
Call Forwarding: Busy Line (External)		\$3.59		7
Call Forwarding: Busy Line (External) Don't Answer		\$3.65		7
Call Forwarding: Busy Line (Overflow)		\$3.59		7
Call Forwarding: Busy Line (Overflow) Don't Answer		\$3.65		7
Call Forwarding: Busy Line (Programmable)		\$3.60		7
Call Forwarding: Busy Line/Don't Answer Programmable Svc. Establishment			Under Development	7
CF DON'T ANSWER/CF BUSY CUSTOMER PROGRAMMABLE - PER LINE			Under Development	7
Call Forwarding: Busy Line/Don't Answer (Expanded)		\$3.65	Under Development	7
Call Forwarding: Don't Answer		\$6.98	Under Development	7
Call Forwarding: Don't Answer (Expanded)		\$3.63		7
Call Forwarding: Don't Answer (Programmable)		\$3.63		7
Call Forwarding: Variable		\$3.60		7
Call Forwarding: Variable - no call complete option		\$3.60		7
Call Hold		\$3.58		7
Call Hold/3-Way/Call Transfer		\$3.83		7
Call Park (Basic - Store & Retrieve)		\$3.59		7
Call Pickup		\$3.58		7
Call Transfer		\$4.64		7
Call Waiting Dial Originating		\$3.58		7
Call Waiting Indication - per timing state		\$3.97	Under Development	7
Call Waiting Originating		\$3.59		7
Call Waiting Terminating - All Calls		\$3.62		7
Call Waiting Terminating - Incoming Only		\$3.62		7
Call Waiting/ Cancel Call Waiting		\$5.79		7
CENTREX COMMON EQUIPMENT			Under Development	7
Centrex Management System (CMS)		\$4.10		7
Centrex Plus DID numbers per number		\$3.62		7
Centrex Plus to Centrex Plus		\$8.99		7
Centrex Plus to IC Carrier		\$8.99		7

Centrex Plus to PBX/Key Blocked		\$8.99		7
Centrex Plus to PBX/Key Non-Blocked		\$8.99		7
CFBL - All Calls		\$3.59		7
CFBL - Incoming Only		\$3.59	Under Development	7
CFDA Incoming Only		\$3.58	Under Development	7
CLASS - Anonymous Call Rejection		\$3.84		7
CLASS - Call Waiting ID		\$3.61		7
CLASS - Calling Name & Number		\$6.14		7
CLASS - Calling Number Delivery		\$5.79		7
CLASS - Calling Number Delivery - Blocking		\$3.85		7
CLASS - Continuous Redial		\$2.70	Under Development	7
CLASS - Last Call Return		\$2.32	Under Development	7
CLASS - Priority Calling		\$2.70	Under Development	7
CLASS - Selective Call Forwarding		\$2.70	Under Development	7
CLASS - Selective Call Rejection		\$3.48	Under Development	7
Common Equipment per 1.544 Mbps facility (DS1)		\$63.84		7
Conference Calling - Meet Me		\$18.10	Under Development	7
Conference Calling - Preset		\$14.18	Under Development	7
Custom Ringing First Line (Short/Long/Short)		\$3.59		7
Custom Ringing First Line (Short/Short)		\$3.59		7
Custom Ringing First Line (Short/Short/Long)		\$3.59		7
Custom Ringing Second Line (Short/Long/Short)		\$3.59		7
Custom Ringing Second Line (Short/Short)		\$3.59		7
Custom Ringing Second Line (Short/Short/Long)		\$3.59		7
Custom Ringing Third Line (Short/Long/Short)		\$3.58		7
Custom Ringing Third Line (Short/Short)		\$3.58		7
Custom Ringing Third Line (Short/Short/Long)		\$3.58		7
Data Call Protection (DMS 100)		\$3.57		7
Dir Sta Sel/Busy Lamp Fld per arrangement		\$5.33	Under Development	7
Directed Call Pickup with Barge-in		\$3.68	Under Development	7
Directed Call Pickup without Barge-in		\$3.60	Under Development	7
Distinctive Ring/Distinctive Call Waiting		\$3.59	Under Development	7
Distinctive Ringing		\$3.59		7
EBS - Set Interface - per station line		\$4.95		7
Executive Busy Override		\$3.58		7
Expensive Route Warning Tone- per system		\$3.57	Under Development	7
Facility Restriction Level - per system		\$3.57	Under Development	7
Feature Display		\$3.57		7
Group Intercom		\$3.66	Under Development	7
Hot Line - per line		\$3.13	Under Development	7
Hunting: Multiposition Circular Hunting		\$3.77		7
Hunting: Multiposition Hunt Queuing		\$3.73	Under Development	7
Hunting: Multiposition Series Hunting		\$3.77		7
Hunting: Multiposition with Announcement in Queue		\$6.70	Under Development	7
Hunting: Multiposition with Music in Queue		\$4.64	Under Development	7
Incoming Calls Barred		\$3.58		7
International Direct Dial Blocking		\$3.59		7
ISDN Short Hunt		\$4.08	Under Development	7
Line Side Answer Supervision		\$3.59		7

Loudspeaker Paging - per trunk group		\$25.46	Under Development	7
Make Busy Arrangements - per group		\$3.86	Under Development	7
Make Busy Arrangements - per line		\$3.65	Under Development	7
Message Center - per main station line		\$3.57	Under Development	7
Message Waiting Indication Audible/Visual		\$3.63		7
Message Waiting Visual		\$3.63	Under Development	7
Music On Hold - per system		\$23.37	Under Development	7
Network Speed Call		\$3.57		7
Night Service Arrangement		\$3.58		7
Outgoing Calls Barred		\$3.58		7
Outgoing Trunk Queuing		\$3.63		7
Privacy Release		\$3.58	Under Development	7
Query Time		\$3.75	Under Development	7
Speed Calling 1 Digit Controller		\$3.58		7
Speed Calling 1 Digit User		\$3.58		7
Speed Calling 1# List Individual		\$3.58		7
Speed Calling 2 Digit Controller		\$3.58		7
Speed Calling 2 Digit User		\$3.58		7
Speed Calling 2# List Individual		\$3.58		7
Speed Calling 30 Number		\$3.58		7
Speed Calling 8 Number		\$3.58		7
Station Camp-On Service - per main station		\$12.01	Under Development	7
Station Dial Conferencing (6 Way)		\$8.71		7
Station Message Detail Recording (SMDR)		\$3.67		7
Three Way Calling		\$6.59		7
Time and Date Display		\$3.68		7
Time of Day Control for ARS - per system		\$3.57	Under Development	7
Time of Day NCOS Update		\$3.58	Under Development	7
Time of Day Routing - per line		\$3.63	Under Development	7
Toll Restriction Service		\$3.58		7
Trunk Answer Any Station		\$3.58		7
Trunk Verification from Designated Station		\$3.57	Under Development	7
UCD in hunt group - per line		\$11.73	Under Development	7
UCD with Music After Delay		\$8.95		7
CMS - SYSTEM ESTABLISHMENT - INITIAL INSTALLATION			Under Development	
CMS - SYSTEM ESTABLISHMENT - SUBSEQUENT INSTALLATION			Under Development	
CMS - PACKET CONTROL CAPABILITY, PER SYSTEM			Under Development	
SMDR-P - SERVICE ESTABLISHMENT CHARGE, INITIAL INSTALLATION			Under Development	
SMDR-P - ARCHIVED DATA			Under Development	
CLASS- Call Trace (per Occurrence)			Under Development	
9.11.8.3 Subsequent Order Charge			Under Development	
9.11.8.4 Digital Line Side Port (Supporting BRI ISDN)				
First Port		Under Development	Under Development	
Each Additional Port			Under Development	
9.11.8.5 Digital Trunk Ports				
DS1 PRI ISDN Trunk Port		Under Development	Under Development	
9.11.8.6 Local Usage, per Minute of Use		\$0.0186		2

9.12 Customized Routing				
9.12.1 Development of Custom Line Class Code – Directory Assistance or Operator Services Routing Only			ICB	3
9.12.2 Installation Charge, per Switch Directory Assistance or Operator Service Routing Only			ICB	3
9.12.3 All Other Custom Routing		ICB	ICB	3
9.13 Common Channel Signaling/SS7				
9.13.1 CCSAC STP Port		\$260.09	\$438.36	1
9.13.2 CCSAC Options Activation Charge				
9.13.2.1 Basic Translations				
First Activation, per Order			\$114.83	1
Each Additional Activation, per Order			\$9.53	1
9.13.2.2 CCSAC Options Database Translations				
First Activation per Order			\$133.90	1
Each additional Activation per Order			\$57.20	1
9.13.3 Signal Formulation, ISUP, Per Call Set-Up Request		\$0.0020817		1
9.13.4 Signal Transport, ISUP, Per Call Set-Up Request		\$0.0013398		1
9.13.5 Signal Transport, TCAP, per Data Request		\$0.0002974		1
9.13.6 Signal Switching, ISUP, Per Call Set-Up Request		\$0.0009411		1
9.13.7 Signal Switching, TCAP, Per Data Request		\$0.0005910		1
9.14 Advanced Intelligent Network (AIN)				
9.14.1 AIN Customized Services (ACS)			ICB	3
9.14.2 AIN Platform Access (APA)		ICB	ICB	3
9.14.3 AIN Query Processing, per Query		ICB		3
9.15 Line Information Database (LIDB)				
9.15.1 LIDB Storage			No Charge	
9.15.2 Line Validation Administration System Access (LVAS)			ICB	3
9.15.2.1 LIDB Line Record Initial Load				
9.15.2.1.1 Up to 20,000 Line Records			\$2,601.00	6
9.15.2.1.2 Over 20,000 Line Records			ICB	3
9.15.2.2 Mechanized Service Account Update, per Addition or Update Processed			ICB	3
9.15.2.3 Individual Line Record Audit			ICB	3
9.15.2.4 Account Group Audit			ICB	3
9.15.2.5 Expedited Request Charge for Manual Updates			ICB	3
9.15.3 LIDB Query Service, per Query		\$0.000962		1
9.15.4 Fraud Alert Notification, per Alert		No Charge		
9.16 8XX Database Query Service				
9.16.1 Basic Query, per Query		\$0.02000723		1
9.16.2 POTS Translation		\$0.00000057		1
9.16.3 Call Handling & Destination Feature		\$0.00000172		1
9.17 ICNAM, Per Query		\$0.000849		1
9.18 Construction Charges		ICB	ICB	3
9.19 Miscellaneous Charges				
* Per 1/2 hour or fraction thereof				
* Additional Engineering – Basic			\$31.70	1
* Additional Engineering – Overtime			\$39.21	1
* Additional Labor Installation – Overtime			\$9.01	1
* Additional Labor Installation – Premium			\$18.02	1
* Additional Labor Other – Basic			\$27.63	1
* Additional Labor Other – Overtime			\$36.90	1
* Additional Labor Other – Premium			\$46.19	1
* Testing and Maintenance – Basic			\$29.35	1
* Testing and Maintenance – Overtime			\$39.21	1
* Testing and Maintenance – Premium			\$49.06	1
* Maintenance of Service – Basic			\$27.63	1
* Maintenance of Service – Overtime			\$36.90	1
* Maintenance of Service – Premium			\$46.19	1
* Additional COOP Acceptance Testing – Basic			\$29.35	1
* Additional COOP Acceptance Testing – Overtime			\$39.21	1
* Additional COOP Acceptance Testing – Premium			\$49.06	1

* NonScheduled COOP Testing - Basic			\$29.35	1
* NonScheduled COOP Testing - Overtime			\$39.21	1
* NonScheduled COOP Testing - Premium			\$49.06	1
* NonScheduled Manual Testing - Basic			\$29.35	1
* NonScheduled Manual Testing - Overtime			\$39.21	1
* NonScheduled Manual Testing - Premium			\$49.06	1
* Cooperative Scheduled Testing - Loss			\$0.08	1
* Cooperative Scheduled Testing - C Message Noise			\$0.08	1
* Cooperative Scheduled Testing - Balance			\$0.33	1
* Cooperative Scheduled Testing - Gain Slope			\$0.08	1
* Cooperative Scheduled Testing - C Notched Noise			\$0.08	1
* Manual Scheduled Testing - Loss			\$0.17	1
* Manual Scheduled Testing - C- Message Noise			\$0.17	1
* Manual Scheduled Testing - Balance			\$0.66	1
* Manual Scheduled Testing - Gain Slope			\$0.17	1
* Manual Scheduled Testing - C Notched Noise			\$0.17	1
Additional Dispatch			\$84.23	1
Date Change			\$10.36	1
Design Change			\$73.78	1
Expedite Charge			ICB	3
Cancellation Charge			ICB	3
9.21 Channel Regeneration				
DS1 Regeneration		\$6.30		
DS3 Regeneration		\$41.32		
9.23 UNE Combinations				
9.23.1 UNE-P Conversion Non-Recurring Charges				
9.23.1.1 UNE-P POTS, CENTREX, PBX, Mechanized				
First			\$0.68	1
Each Additional			\$0.14	1
9.23.1.2 UNE-P POTS, CENTREX, PBX, Manual				
First			\$16.21	1
Each Additional			\$2.70	1
9.23.1.3 UNE-P PBX DID				
First			\$20.61	1
Each Additional			\$3.21	1
9.23.1.4 UNE-P ISDN BRI				
First			\$15.09	1
Each Additional			\$3.21	1
9.23.1.5 UNE-P ISDN PRI, DSS per DS1 Facility			\$51.00	1
9.23.1.6 UNE-P ISDN PRI, DSS Trunk				
First			\$18.77	1
Each Additional			\$3.12	1
9.23.2 UNE-P New Connection Non-Recurring Charges				
9.23.2.1 UNE-P POTS Mechanized				
First			\$55.31	1
Each Additional			\$15.87	1
9.23.2.2 UNE-P POTS Manual				
First			\$82.11	1
Each Additional			\$18.44	1
9.23.2.3 UNE-P PRI Dedicated PRI 23 + D			\$680.72	1
9.23.2.4 UNE-P PRI Dedicated PRI 24			\$652.98	1
9.23.2.5 UNE-P PRI Dedicated PRI 23B + Back-Up D			\$657.27	1
9.23.3 UNE-Combination Private Line				
DS0/DS1/DS3/OCN/Integrated T-1 Existing Service			\$40.87	1
9.23.4 Enhanced Extended Loop (EEL)				
9.23.4.1 EEL Link				

DS0 2-Wire			\$249.10	1
Zone 1		\$18.96		
Zone 2		\$34.94		
Zone 3		\$56.53		
DS0 4-Wire			\$249.10	1
Zone 1		\$19.88		
Zone 2		\$35.86		
Zone 3		\$57.45		
DS0 2/4 Wire Each Additional			\$217.86	1
DS1			\$306.85	1
Zone 1		\$89.89		1
Zone 2		\$90.46		1
Zone 3		\$100.30		1
Each Additional			\$261.17	1
DS3			\$331.21	1
Zone 1		\$954.79		1
Zone 2		\$967.83		1
Zone 3		\$1,189.60		1
Each Additional			\$285.53	1
9.23.5 EEL C			\$41.43	
	Recurring Fixed	Recurring Per Mile	Nonrecurring	
9.23.6 EEL Transport				
DS0			\$306.61	1
DS0 Over 0 to 8 Miles	\$5.05	\$0.00		
DS0 Over 8 to 25 Miles	\$5.05	\$0.00		
DS0 Over 25 to 50 Miles	\$5.05	\$0.00		
DS0 Over 50 Miles	\$5.05	\$0.00		
DS1			\$351.39	1
DS1 Over 0 to 8 Miles	\$35.98	\$0.65		
DS1 Over 8 to 25 Miles	\$35.99	\$0.94		
DS1 Over 25 to 50 Miles	\$36.00	\$1.75		
DS1 Over 50 Miles	\$36.00	\$1.59		
DS3			\$351.39	1
DS3 Over 0 to 8 Miles	\$243.17	\$13.32		
DS3 Over 8 to 25 Miles	\$246.15	\$15.90		
DS3 Over 25 to 50 Miles	\$250.66	\$22.91		
DS3 Over 50 Miles	\$249.26	\$22.49		
OC-3			Under Development	
OC-3 Over 0 to 8 Miles	\$868.65	\$262.58		1
OC-3 Over 8 to 25 Miles	\$875.83	\$75.28		1
OC-3 Over 25 to 50 Miles	\$836.86	\$96.00		1
OC-3 Over 50 Miles	\$867.72	\$60.02		1
OC-12			Under Development	
OC-12 Over 0 to 8 Miles	\$2,457.02	\$88.38		1
OC-12 Over 8 to 25 Miles	\$2,457.02	\$93.78		1
OC-12 Over 25 to 50 Miles	\$2,457.02	\$100.38		1
OC-12 Over 50 Miles	\$2,457.02	\$118.80		1
OC-48			Under Development	
OC-48 Over 0 to 8 Miles	Under Development	Under Development		
OC-48 Over 8 to 25 Miles	Under Development	Under Development		
OC-48 Over 25 to 50 Miles	Under Development	Under Development		
OC-48 Over 50 Miles	Under Development	Under Development		

		Recurring	Nonrecurring	
9.23.7	Multiplexing			
	DS3 to DS1	\$196.85	\$164.00	
	DS1 to DS0	\$200.08	\$267.45	Ordered & 1
9.23.8	DS0 Channel Performance			
	DS0 Low Side Channelization	\$13.90		1
	DS1/DS0 MUX, Low Side Channelization	\$8.87	\$238.79	1
9.23.9	Concentration Capability	ICB		3
9.24	Unbundled Packet Switching			
9.24.1	Unbundled Packet Switch Customer Channel Without Subloop		\$59.87	1
	Unbundled Packet Switch Customer Channel with Subloop		\$126.62	1
	Unbundled Packet Switch Customer Channel with Shared Subloop		\$59.87	1
	DSLAM	\$21.09	Under Development	1
	Virtual Transport	\$3.30		1
9.24.2	Unbundled Packet Switch Interface Port			
	DS1	\$140.24	\$226.51	1
	DS3	\$216.14	\$226.51	1
10.0	Ancillary Services			
10.1	Interim Number Portability	Not Applicable		
10.2	Local Number Portability	See FCC Tariff #1 Section 20.3.1 & 20.3.3		4
10.2.1	LNP Queries			
10.2.2	LNP Managed Cuts		\$27.31	6
	Standard Managed Cuts per person per 1/2 Hr.		\$35.43	6
	Overtime Managed Cuts per person per 1/2 Hr.		\$43.49	6
	Premium Managed Cuts per person per 1/2 Hr.			
10.3	911/E911	No Charge		2
10.4	White Pages Directory Listings, Facility Based Providers			
10.4.1	Primary Listing	No Charge		2
10.4.2	Premium/Privacy Listings		General Exchange Tariff Rate, less wholesale discount	
10.5	Directory Assistance, Facility Based Providers			
10.5.1	Local Directory Assistance, Per Call	\$0.34		2
10.5.2	National Directory Assistance, per Call	\$0.385		2
10.5.3	Call Branding, Set-Up and Recording		\$10,500.00	2
10.5.4	Loading Brand /Per Switch		\$175.00	2
10.5.5	Call Completion Link, per call	\$0.085		
10.6	Directory Assistance List Information			
10.6.1	Initial Database Load, per Listing	\$0.025		2
10.6.2	Reload of Database, per Listing	\$0.02		2
10.6.3	Daily Updates, per Listing	\$0.025		2
10.6.4	One-time Set-Up Fee, per Hour		\$82.22	2
10.6.5	Media Charges for File Delivery			
	10.6.5.1 Electronic Transmission	\$0.001		2
	10.6.5.2 Tapes (charges only apply if this is selected as	\$30.00		
	10.6.5.3 Shipping Charges (for tape delivery)		ICB	3
10.7	Toll and Assistance Operator Services, Facility Based Providers,			
10.7.1	Option A - Per Message			
	Operator Handled Calling Card	\$1.45		2
	Machine Handled Calling Card	\$0.60		2
	Station Call	\$1.50		2
	Person Call	\$3.50		2
	Connect to Directory Assistance	\$0.75		2
	Busy Line Verify, per Call	\$0.72		

Busy Line Interrupt		\$0.87		
Operator Assistance, per Call		\$0.87		2
10.7.2 Option B – Per Operator Work Second and Computer Handled Calls				
Operator Handled, per Operator Work Second		\$0.181		2
Machine Handled, per Call		\$0.25		2
10.7.3 Call Branding, Set-Up & Recording			\$10,500.00	2
10.7.4 Loading Brand/Per Switch			\$175.00	2
10.8 Access to Poles, Ducts, Conduits and Rights of Way				
10.8.1 Pole Inquiry Fee, per Mile			\$321.59	1
10.8.2 Innerduct Inquiry Fee, per Mile			\$386.56	1
10.8.3 ROW Inquiry Fee			\$142.86	1
10.8.4 ROW Doc Prep Fee			\$142.86	1
10.8.5 Field Verification Fee, per Pole			\$35.72	1
10.8.6 Field Verification Fee, per Manhole			\$464.31	1
10.8.7 Planner Verification, Per Manhole			\$15.93	1
10.8.8 Manhole Verification Inspector Per Manhole			\$285.73	1
10.8.9 Manhole Make-Ready Inspector, per Manhole			\$428.59	1
10.8.10 Pole Attachment Fee, per Foot, per Year		\$5.49		4
10.8.11 Innerduct Occupancy Fee, per Foot, per Year		\$0.36		4
10.8.12 Access Agreement Consideration			\$10.00	2
12.0 Operational Support Systems				
12.1 Development and Enhancements, per Order			Under Development	
12.2 Ongoing Maintenance, per Order		Under Development		
12.3 Daily Usage Record File, per Record		\$0.000762		1
12.4 Trouble Isolation Charge			Section 13, Qwest's Arizona Exchange and Network Services Catalog	
17.0 Bona Fide Request Process				
17.1 Processing Fee			\$2,400.07	1


NOTES:

* Unless otherwise indicated, all rates are pursuant to Arizona Corporation Commission Order Number 60635 in Cost Docket (Consolidated Arbitration) Number U-3021-96-448, effective January 30, 1998.

- [1] Rates not addressed in Arizona Cost Docket (Consolidated Arbitration). (TELRIC based where required.)
- [2] Market-based rates not proposed in Arizona Cost Docket (Consolidated Arbitration).
- [3] ICB, Individual Case Basis pricing.
- [4] Rates per FCC Guidelines.

CERTIFICATE OF SERVICE

I, Meena Joshi, do certify that on July 13, 2001, Comments of The United States Telecom Association was either hand-delivered, or deposited in the U.S. Mail, first-class, postage prepaid to the attached service list.



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